
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3773
FAX (317) 232-8779

MEMORANDUM

TO: ALL SCHOOL SUPERINTENDENTS

FROM: BUDGET DIVISION

SUBJECT: INSTRUCTIONS FOR 2010 SCHOOL BUDGET FORMS

DATE: AUGUST 2009

FORM 1 – SCHOOL CORPORATION BUDGET ESTIMATE:

The method of completing Budget Form 1 has not changed. The PreSchool Fund appropriations have been combined with the General Fund appropriations.

FORM 1S – GENERAL FUND SUPPLEMENTAL BUDGET ESTIMATE BY PROGRAM/OBJECT:

The only changes made were to bring the form up to date with the new/current Chart of Accounts.

FORM 2 – ESTIMATE OF MISCELLANEOUS REVENUES:

The method of completing Budget Form 2 has not changed. The PreSchool Fund section was removed. You will no longer receive and enter revenues into a PreSchool Fund. There are two (2) blank lines per fund for you to use if needed.

FORM 3 – NOTICE TO TAXPAYERS OF TAX LEVIES:

As you can see, this form had multiple changes last year. We will reiterate some of those changes since it is still a relatively new form for schools. The “header” is not different from previous years. It will list your School Corporation name and indicate where and when your meetings will be held.

“**Budget Estimate**” – This will reflect a summary of the FINANCIAL STATEMENT that you are accustomed to advertising. Column 2 represents your proposed budget estimate for each fund (previously Line 1 of your Financial Statement). Column 3 represents your proposed levy for each fund (previously Line 16 of your Financial Statement). Be sure to include sufficient levy to cover any possible appeals in your Transportation Fund. Column 4 represents any Excessive Levy that you intend to pursue for your Transportation Fund. Column 5 represents your Current Tax Levy (2009). This should be your certified levy (if you have your budget order), line 16 levy on your Fund Report (if you have your 1782 notice and have yet to receive your certified budget order) or your proposed line 16 from last year’s Notice To Taxpayers (if you have not received your 1782 notice).

We have removed the PreSchool Fund on all parts of this form with the exception of the “Comparative Statement” part.

“Comparative Statement” – This is the same format that was on the “old” Notice to Taxpayers. The method for column “To Be Collected 2009” would be the same method you used in column 5 in the above “budget estimate” explanation.

“Notice” for the Capital Projects Plan – This part of Form 3 has not changed. (4) Building Acquisition, Construction, Improvement **includes** 45200 – Energy Savings Contracts and 45300 – Skilled Craft Employees. (13) Technology is broken down to two line items 22300 – Instruction – Related Technology and 25800 – Admin Tech Services.

“Notice to Taxpayers of School Bus Replacement Plan” – This is identical to the separate advertisement for your Bus Plan, except we attached it to your Form 3 for budgets. The format is based on a twelve (12) year plan.

FORM 4 – RESOLUTION OF APPROPRIATIONS:

The method of completing budget Form 4 has not changed. The only changes made were to remove the PreSchool Fund.

FORM 4-B – BUDGET ESTIMATE – FINANCIAL STATEMENT – PROPOSED TAX RATE:

You will complete a Form 4-B for each fund that requires a budget, rate or levy. This form is identical in method to the Financial Statements that were included on the OLD Form 3. The first blank column titled “Amount used to compute published budget” will use the original figures that you published in the revised Form 3 – Notice to taxpayers. The second blank column titled “Appropriating Body” would be used IF your School Board adopted something different than what was published. The remainder of the columns is for the use of the Department of Local Government Finance.

FORM 5 – BUDGET SUBMISSION LETTER AND CERTIFICATE:

The method of completing budget Form 5 has not changed. The only change made was to remove the General Fund from the form.

If you have any questions, please don’t hesitate to call the Indianapolis office of the Department of Local Government Finance at 317-232-3777 or contact your Field Representative, whose State-issued cell phone numbers are:

Miranda Bucy	317-650-6848
Kim Chattin	317-650-6157
Michael Deniston	317-519-1811
George Helton	317-650-5254
Wayne Hudson	317-650-4444
Linda Lessaris	317-519-1810
Robert Norris	317-650-3932
Kurt Ott	317-650-2497
Robert Purlee	317-650-2494
Judy Robertson	317-650-2508
Gail Snyder	317-407-2433
Ron Stinson	317-408-7127
Cathy Stockhoff	317-408-4996